

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(RICHMOND DIVISION)**

IN RE: * **CASE No.: 08-35653-KRH**

CIRCUIT CITY STORES, INC., et al., * **(CHAPTER 11)**

DEBTORS. * **(JOINTLY ADMINISTERED)**

* * * * *

**JOINDER OF TOSHIBA AMERICA CONSUMER PRODUCTS, L.L.C.
AND TOSHIBA AMERICA INFORMATION SYSTEMS, INC. TO OBJECTIONS OF
PARAMOUNT HOME ENTERTAINMENT, INC. AND SAMSUNG AMERICA ELECTRONICS, INC. TO
CONFIRMATION OF DEBTORS' FIRST AMENDED JOINT PLAN OF LIQUIDATION**

Toshiba America Consumer Products, L.L.C. ("TACP") and Toshiba America Information Systems, Inc. ("TAIS") (together with TACP, "Toshiba"), by their attorneys, object to confirmation of the *First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding Unsecured Claims* [Docket No. 5124] (the "Plan"), and state:

1. TACP and TAIS both timely requested reimbursement of administrative expenses from the debtors and debtors in possession in the above captioned cases (collectively, the "Debtors")¹ pursuant to 11 U.S.C. § 503(b)(9). The Debtors seek to "temporarily disallow"

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

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and Toshiba America Information Systems, Inc.*

TACP's request pursuant to 11 U.S.C. § 502(d), asserting that TACP was the recipient of preferential transfers.

2. Toshiba hereby joins, adopts, and incorporates the objections to confirmation of the Plan filed by Paramount Home Entertainment, Inc. [Docket No. 5667] and Samsung America Electronics, Inc. [Docket No. 5681], as well as any other objections to confirmation of the Plan that are consistent with those objections. For the reasons described in those objections to confirmation, the Plan cannot be confirmed in its present form.

3. Toshiba reserves its rights to supplement this Objection at any time prior to a final hearing on confirmation of the Plan.

WHEREFORE, Toshiba America Consumer Products, L.L.C. and Toshiba America Information Systems, Inc. respectfully request that this Court:

- A. Deny confirmation of the Plan; and
- B. Provide such other and further relief as the Court determines to be necessary.

/s/ Jeremy S. Friedberg
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 16th day of November, 2009, a copy of the foregoing was served *via* first-class mail, postage prepaid, and, if the recipients are properly registered, *via* the Court's CM/ECF system, on:

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